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MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Re: Application of Takao SUZUKI and Hiroshi KANAZAWA
MAGNETIC ALLOY, MAGNETIC RECORDING MEDIUM, AND
MAGNETIC RECORDING AND REPRODUCING APPARATUS
Assignee: **SHOWA DENKO K.K.**
Our Ref. Q71333

Dear Sir:

Attached hereto is the application identified above comprising sixteen (16) sheets of the specification, including the claims and abstract. **The executed Declaration and Power of Attorney and Assignment will be submitted at a later date.**

The Government filing fee is calculated as follows:

Total claims	<u>8</u>	- 20	= _____ x \$18.00 =	<u>\$0.00</u>
Independent claims	<u>1</u>	- 3	= _____ x \$84.00 =	<u>\$0.00</u>
Base Fee				<u>\$750.00</u>
Multiple Dependent Claim Fee				<u>\$280.00</u>
TOTAL FEE				\$1030.00

A check for the statutory filing fee of \$1030.00 is attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2002-219084	July 29, 2002
U.S. Provisional	60/399,398	July 31, 2002

The priority documents will be filed at a later date.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Sheldon I. Landsman
Sheldon I. Landsman
Registration No. 25,430

SUGHRUE MION, PLLC
Telephone: (202) 293-7060
Facsimile: (202) 293-7860

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